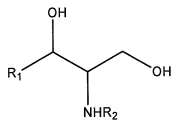
AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

Claims 1-6 (canceled).

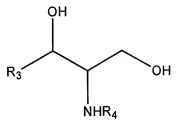
Claim 7. (currently amended): A method of preparing a clear aqueous composition, which is not irritating to the skin, consisting essentially of 1.0 to 5.0% by weight of a ceramide represented by formula (I):



(I)

wherein R_1 represents a hydrocarbon group selected from the group consisting of nonanyl, decanyl, undecanyl, dodecanyl, tridecanyl, tetradecanyl, pentadecanyl, hexadecanyl, ~~and~~ heptadecanyl and octadecanyl; and R_2 represents ~~an~~ a substituted acyl group having ~~2~~ 14 to 30 carbon atoms ~~which can contain~~ wherein the substituent on R_2 is a hydroxyl group,

optionally in combination with a ceramide of formula (III)



(III)

wherein R_1 represents a hydrocarbon group selected from the group consisting of nonanyl, decanyl, undecanyl, dodecanyl, tridecanyl, tetradecanyl, pentadecanyl, hexadecanyl, and heptadecanyl; and R_2 represents an acyl group having 2 to 30 carbon atoms which can contain a hydroxyl group,

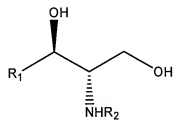
comprising forming a lipid composition consisting essentially of (A) said ceramide, (B) a long-chain fatty acid having 12 to 24 carbon atoms, and (C) a nonionic lipophilic or hydrophilic surface active agent, and (E) optionally a sterol compound, wherein components (A), (B), (C) and optionally (E) are uniformly mixed while heating at 80 to 120°C to accomplish said forming and then adding (F) polyhydric alcohol which has been heated to 80 to 120°C to the lipid composition and mixing components (A), (B), (C) and optionally (E) with the (F) polyhydric alcohol while heating, and thereafter further adding water which has been heated to 80 to 100°C, and then permitting the resulting mixture to cool to room temperature.

Claims 12. (previously presented): The method of claim 15, wherein the long-chain fatty acid is at least one of isostearic acid and oleic acid.

Claim 13. (previously presented): The method of claim 15, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil.

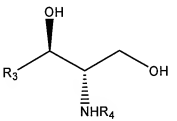
Claim 14. (previously presented): The method of claim 15, wherein there is further added to the water and the lipid composition cholesterol.

Claim 15. (currently amended): The method of claim 7, wherein said ceramide represented by formula (I) is an optically active ceramide of natural type represented by formula (II):



(II)

optionally in combination with a ceramide of formula (IV)



(IV)

wherein R_1, ~~and~~ R_2, R_3 and R_4 are as defined in claim 7.

Claims 16 (previously presented): The method of claim 15, wherein the long-chain fatty acid is isostearic acid and oleic acid in combination.

Claim 17. (previously presented): The method of claim 16, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil and wherein there is further added to the water and the lipid composition cholesterol.

Claim 18. (currently amended): The method of claim 15, wherein the compound represented by formula (II) is selected from the group consisting of:

~~(2S, 3R)-2-tetradecanoylaminooctadecane-1,3-diol,~~

~~(2S, 3R)-2-hexadecanoylaminooctadecane-1,3-diol,~~

~~(2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol,~~

~~(2S, 3R)-2-nonadecanoylaminooctadecane-1,3-diol,~~

~~(2S, 3R)-2-eicosanoylaminooctadecane-1,3-diol,~~

~~(2S,3R)-2-oleoylaminooctadecane-1,3-diol,~~

~~(2S, 3R)-2-linoleoylaminooctadecane-1,3-diol,~~

(2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol,

(2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol,

~~(2S, 3R)-2-tetradecanoylaminohexadecane-1,3-diol,~~

~~(2S, 3R)-2-hexadecanoylamiohexadecane-1,3-diol,~~

~~(2S, 3R)-2-octadecanoylaminohexadecane-1,3-diol,~~

~~(2S, 3R)-2-nonadecanoylaminohexadecane-1,3-diol,~~

~~(2S, 3R) 2-eicosanoylaminohexadecane-1,3-diol,~~

~~(2S, 3R) 2-oleoylaminohexadecane-1,3-diol,~~

~~(2S,3R) 2-linoleoylaminohexadecane-1,3-diol~~, and

(2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.

Claim 19. (currently amended): The method according to claim 15, wherein the compound of ~~formula (II)~~ formula (IV) is (2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol.

Claim 20. (currently amended): The method according to claim 17, wherein the compound of ~~formula (II)~~ formula (IV) is (2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol.

Claim 21. (new): The method according to claim 15, wherein the compound of formula (II) is (2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

Claim 22. (new): The method according to claim 17, wherein the compound of formula (II) is (2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

Claim 23. (new): The method according to claim 15, wherein the compound of formula (II) is (2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

Claim 24. (new): The method according to claim 17, wherein the compound of formula (II) is (2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

Claim 25. (new): The method according to claim 15, wherein the compound of formula (II) is (2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.

Claim 26. (new): The method according to claim 17, wherein the compound of formula (II) is (2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.

Claim 27. (new): The method of claim 15, wherein the compound represented by formula (IV) is selected from the group consisting of:

(2S, 3R)-2-tetradecanoylaminooctadecane-1,3-diol,

(2S, 3R)-2-hexadecanoylaminooctadecane-1,3-diol,

(2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol,

(2S, 3R)-2-nonadecanoylaminooctadecane-1,3-diol,

(2S, 3R)-2-eicosanoylaminooctadecane-1,3-diol,

(2S,3R)-2-oleoylaminooctadecane-1,3-diol,

(2S, 3R)-2-linoleoylaminooctadecane-1,3-diol,

(2S, 3R)-2-tetradecanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-hexadecanoylamiohexadecane-1,3-diol,

(2S, 3R)-2-octadecanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-nonadecanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-eicosanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-oleoylaminohexadecane-1,3-diol, and

(2S,3R)-2-linoleoylaminohexadecane-1,3-diol.

Claim 28 (new): The method of claim 7, wherein the ceramide of formula (III) is present.

Claim 29 (new): The method of claim 15, wherein the ceramide of formula (IV) is present.